

Exhibit B

Certification of Kent Percy

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FORMER BL STORES, INC., *et al.*,¹

Debtors.

Chapter 7

Case No. 24-11967 (JKS)

(Jointly Administered)

CERTIFICATION OF KENT PERCY

I, Kent Percy, declare under the penalty of perjury as follows:

1. I am a Partner and Managing Director at AlixPartners, LLP (“AlixPartners”), with offices located at 909 Third Avenue, New York, New York 10022. AlixPartners serves as financial advisor to the above-captioned debtors and reorganized debtors (the “Debtors”).
2. I have reviewed the *AlixPartners, LLP’s Combined (I) Fourteenth Monthly Fee Application for the Period from October 1, 2025 through November 9, 2025 and (II) Final Fee Application for the Period from September 9, 2024 through November 9, 2025 for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred as Financial Advisor to the Chapter 11 Debtors* (the “Application”).
3. I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Practice and

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Former BL Stores, Inc. (9097); Former Management Stores of Ohio, LLC (7948); Consolidated Property Holdings, LLC (0984); Former Furniture Stores of Ohio, LLC (7868); Former Savings Stores of California, LLC (5262); Former Stores of Ohio, LLC (6811); Former Tenant Stores of Ohio, LLC (0552); Former Savings Stores of Ohio, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Former eCommerce Stores of Ohio, LLC (9612); and Former Low Cost Stores of Ohio, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rule”) and submit that this Application substantially complies with such Local Rule.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application complies with the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, adopted June 11, 2013 (the “U.S. Trustee Guidelines”).

5. AlixPartners’ fees and out-of-pocket expenses are billed in accordance with the billing practices described below, and, except as otherwise indicated therein, fall within the U.S. Trustee Guidelines. Except to the extent prohibited by the U.S. Trustee Guidelines, the fees and out-of-pocket expenses sought herein have been billed in accordance with practices customarily employed by AlixPartners and accepted by AlixPartners’ clients.

6. With respect to expenses and reimbursable services incurred for which reimbursement is sought, AlixPartners:

1. Does not make a profit;
2. Does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment or capital outlay; and
3. Seeks reimbursement of services purchased from or contracted for with a third-party vendor only in the amount billed to AlixPartners by, and paid or to be paid by AlixPartners to, the vendor.

I certify, under penalty of perjury, that the foregoing statements made by me are true to the best of my knowledge, information and belief.

Dated: December 23, 2025

/s/ Kent Percy

By: Kent Percy
Partner & Managing Director